

ANNUAL REPORT TO THE  
NEW HAMPSHIRE PUBLIC UTILITIES COMMISSION  
FOR THE YEAR ENDED DECEMBER 31, 2003

# ANNUAL REPORT INSTRUCTIONS

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# **1. GENERAL INSTRUCTIONS FOR ANNUAL REPORT**

Pursuant to New Hampshire RSA 374:15 and PUC 407.10 every telephone company operating in New Hampshire must file each year with New Hampshire Public Utilities Commission (Commission) a completed Annual Report (Form). The Annual Report Form is to be filed with the New Hampshire Public Utilities Commission, 8 Old Suncook Road, Concord, New Hampshire 03301, on or before March 31 of each year, in accordance with the requirements of New Hampshire RSA 374:13 Form of Accounts and Records.

All schedules are available using the Excel model *NHPUC-AR2003.xls*. See the specific instructions for more information. The following instructions also apply.

1. Unless otherwise stated, the information required in the Annual Report shall be taken from the accounts and other records prescribe in PART Puc 406.03 Uniform System of Accounts for Telecommunications Companies (USOA) as prescribed by the Commission.
2. All accounting terms and phrases used in the Annual Report are to be interpreted in accordance with the USOA.
3. Financial information presented in statements is to be in conformity with general accepted accounting principles and footnote disclosure is required as defined on Schedule A-9; Financial Reporting Disclosure Instructions.
3. The word “Respondent” where used in this report means the person, firm, association or corporation on whose behalf the report is filed.
4. Include the responding company’s name and the year covered by this report at the top of each page.
5. Answer each question completely. Use “none,” “not applicable,” “zero” or “(0)” as appropriate.
6. Entries of a contrary or opposite character (such as decreases) should be enclosed in parentheses.
7. Whenever schedules call for comparison amounts of a previous year, the figure reported must be based upon those shown by the Annual Report of the previous year. Any change from this instruction must be accompanied by a footnote disclosure, and submitted as attachment to the Annual Report.
8. If you use *NHPUC-AR2003.xls*, do not overwrite or change any formulas, unless otherwise indicated in the specific instructions.

## **2. COMMISSION STAFF CONTACTS**

Excel files: Jody Carmody at 603-271-6023 or [jcarmody@puc.state.nh.us](mailto:jcarmody@puc.state.nh.us)  
Filing extension: Jody Carmody at 603-271-6023 or [jcarmody@puc.state.nh.us](mailto:jcarmody@puc.state.nh.us)  
Schedules S-1, S-2 and S-3: Jody O'Marra at 603-271-6554 or [jomarra@puc.state.nh.us](mailto:jomarra@puc.state.nh.us)  
All other schedules: Mary Hart at 603-271-6016 or [mhart@puc.state.nh.us](mailto:mhart@puc.state.nh.us)

## **3. INSTRUCTIONS FOR EXCEL MODEL *NHPUC-AR2003.xls***

### **Version of Excel Used**

*NHPUC-AR2003.xls* was saved as Excel XP.

### **Contents of NHPUC-AR2003.XLS**

The NHPUC Annual Report *NHPUC-AR2003.xls* model contains all the schedules in the following worksheets (tabs):

<b><u>Tab</u></b>	<b><u>Schedules</u></b>
	<u>General Corporate Information Schedules</u>
Information Sheet	F-22 Information Sheet
Name & Year	Company Name & Fiscal Year
Cover	Annual Report Cover
TOC	Table on Contents
A-1	General Information
A-2	List of Officers
A-3	List of Directors
A-4	Shareholders and Voting Powers
A-5	List of Exchanges Served Directly
A-6	Payments to Individuals
A-7	Management Fees and Expenses
A-8	Important Changes during Year
A-9	Financial Reporting Disclosure Instructions
	<u>Financial Statements</u>
FS-10	Balance Sheet
FS-11	Income Statement
	<u>Balance Sheet Supporting Schedules</u>
B-12A	Analysis of Telecommunications Plant Accounts
B-12B	Analysis of Telecommunication Plant-in-Service Retired
B-12C	Analysis of Entries in Property Held for Future Telecommunications Use
B-13A	Analysis of Telecommunications Plant Acquired
B-13B	Analysis of Telecommunications Plant Purchased from or Sold to Affiliates
B-14A	Analysis of Entries in Accumulated Depreciation
B-14B	Bases of Charges for Depreciation

B-15	Analysis of Entries in Accumulated Amortization
B-16	Statement of Cash Flows
B-17	Receivables and Investments Affiliated and Non-Affiliated Companies
B-18	Other Prepayments
B-19	Other Current Assets
B-20	Sinking Funds
B-21	Other Non-current Assets
B-22	Deferred Charges
B-23	Unamortized Debt Issuance Expense
B-24	Long-Term Debt
B-25	Notes Payable
B-26	Accounts Payable
B-29	Other Long Term Liabilities
B-30A	Other Deferred Credits
B-30B	Net Deferred Operating Income Taxes
B-30C	Net Deferred Non-Operating Income Taxes
B-31	Retained Earnings
B-32	Dividends Declared
B-33	Capital Stock

#### Income Statement Supporting Schedules

I-34	Operating Revenues
I-34A	Increase or Decrease in Operating Revenues
I-35	Operating Expenses
I-35A	Increase or Decrease in Operating Expenses
I-35B	Customer Operations Expenses and Corporate Operating Expenses
I-36A	Other Operating Taxes
I-36B	Prepaid Taxes and Tax Accruals
I-36C	Nonoperating Taxes
I-36D	Extraordinary Items
I-37	Non-operating Income and Expenses
I-38	Other Operating Income and Expenses
I-39	Special Expenses Attributable to Formal Regulatory Cases
I-40	Advertising
I-41	General Services and Licenses
I-42	Membership Fees and Dues
I-43	Donations or Payments for Services Rendered by Persons Other than Employees

#### Statistical & Other Schedules

S-1	Switches and Access Lines in Service
S-2	Outside Plant Statistics – Distribution and Feeder
S-3	Outside Plant Statistics - Interoffice
S-4	Pension Cost
Signature Page	Signature Page & Oath

#### **Rounding the Dollars in *NHPUC-AR2003.xls***

*NHPUC-AR2003.xls* displays only whole dollar amounts.

## **Populating the *NHPUC-AR2003.xls***

The *NHPUC-AR2003.xls* includes a number of macros that insure supporting schedules agree with balances displayed in the Balance Sheet and Income Statement. The following order for populating the schedules is required.

Starting with Name & Year Schedule (tab2) enter your company's name & fiscal year.

Then proceed in the following progression by populating the following schedules.

### **Income Statement and Supporting Schedules**

1. I-34 Operating Revenues
2. I-35 Operating Expenses
3. I-35A Increase in Operating Expenses
4. I-35B Customer Operations Expenses and Corporate Operating Expenses
5. I-36A Other Operating Taxes
6. I-36B Prepaid Taxes and Tax Accruals
7. I-36C Nonoperating Taxes
8. I-36D Extraordinary Items
9. I-37 Non-operating Income and Expenses
10. I-38 Other Operating Income and Expenses
11. FS-11 Income Statement

The following schedules have been formatted to include prior year data in the last column on the right side of worksheet. By populating the cells the increase/decrease calculation will automatically calculate the difference between current year balances and prior year reported amounts. Please note that the prior year balance column is not to be printed as part of annual report hard copy submission to the NHPUC.

- I-34 Operating Revenues
- I-35 Operating Expenses
- I-35B Customer Operations Expenses and Corporate Operating Expenses
- I-37 Non-operating Income and Expenses
- I-38 Other Operating Income and Expenses
- FS-11 Income Statement

### **Balance Sheet and Supporting Schedules**

1. B-12A Analysis of Telecommunications Plant Accounts
2. B-12B Analysis of Telecommunication Plant-in-Service Retired
3. B-12C Analysis of Entries in Property Held for Future Telecommunications Use
4. B-13A Analysis of Telecommunications Plant Acquired
5. B-13B Analysis of Telecommunications Plant Purchased from or Sold to Affiliates
6. B-14A Analysis of Entries in Accumulated Depreciation
7. B-14B Bases of Charges for Depreciation
7. B-15 Analysis of Entries in Accumulated Amortization

8. B-16 Statement of Cash Flows
9. B-17 Receivables and Investments Affiliated and Non-Affiliated Companies
10. B-18 Other Prepayments
11. B-19 Other Current Assets
12. B-20 Sinking Funds
13. B-21 Other Non-current Assets
14. B-22 Deferred Charges
15. B-23 Unamortized Debt Issuance Expense
16. B-24 Long-Term Debt
17. B-25 Notes Payable
18. B-26 Accounts Payable
19. B-29 Other Long Term Liabilities
20. B-30A Other Deferred Credits
21. B-30B Net Deferred Operating Income Taxes
22. B-30C Net Deferred Non-Operating Income Taxes
23. B-31 Retained Earnings
24. B-32 Dividends Declared
25. B-33 Capital Stock
26. FS-10 Balance Sheet

The following schedules can be populated at any time in completing the model.

Information Sheet	F-22 Information Sheet
Cover	Annual Report Cover
TOC	Table on Contents
A-1	General Information
A-2	List of Officers
A-3	List of Directors
A-4	Shareholders and Voting Powers
A-5	List of Exchanges Served
A-6	Payments to Individuals
A-7	Management Fees and Expenses
A-8	Important Changes during Year
A-9	Financial Reporting Disclosure Instructions
S-1	Switches and Access Lines in Service
S-2	Outside Plant Statistics – Distribution and Feeder
S-3	Outside Plant Statistics - Interoffice
S-4	Pension Cost
Signature Page	Signature Page & Oath

## **Printing**

*NHPUC-AR2003.xls* is formatted to print worksheets to an HP laser printer. The report is to be formatted for 2 sided printing. The Annual Report Cover should be printed on yellow paper, preferably card stock weight.

## **4. INSTRUCTIONS FOR SPECIFIC SCHEDULES**

### **GENERAL CORPORATE INFORMATION SCHEDULES**

#### **Information Sheet**

New Hampshire Code of Administrative Rules Puc 407:09 Form F-22 Information Sheet requires each utility to file annually the Name of utility; Person's name and address to receive annual report form; Person's name and address to receive the utility assessment tax; and the names and titles of the principal officers of the company.

Enter applicable information in each field requiring data.

#### **Company Name & Fiscal Year**

Enter company's full legal name in cell B1 and year covered by the report in cell B2.

#### **Cover**

Complete cells ranging from A1 thru A4 *Officer or other person to whom correspondence should be addressed regarding this report.*

#### **Table on Contents**

##### **A-1 General Information**

1. "Not available" and schedules from other reports are **unacceptable**.
2. Identify the respondent and answer all thirteen questions.
3. Indicate whether the respondent publishes other annual reports. If so, send copies and overwrite each appropriate box ([]) with a small "x".

##### **A-2 List of Officers**

1. For each company officer indicate title, name, residence and compensation.
2. Compensation includes compensation received from all sources except directors' fees.
3. "Not available" or a field not completed is **unacceptable**.

##### **A-3 List of Directors**

1. For each company director indicate name, residence, length of term, term expiration date, number of meetings attended during calendar year and annual fees paid.
2. "Not available" or a field not completed is **unacceptable**.

##### **A-4 Shareholders and Voting Powers**

1. For lines 1 thru 6 provide the appropriate response for each query.

2. Provide a list of all shareholders and number of shares owned indicating classification of stock.

#### **A-5 List of Exchanges Served**

A utility must include a description of its service territory by compiling the following data by each exchange:

Exchange name  
Exchange NXX  
Towns Served  
Number of Customers

#### **A-6 Payments to Individuals**

1. A utility must list the names of all individuals, partnerships and corporation to whom payments totaling \$10,000 or more for services rendered were made or accrued during the year and the amount paid or accrued to each.
2. In the situation where payments or accrual to the individual members of a partnership or firm together total \$10,000 or more, list each individual and the amount paid or due each.
3. List the name, address and amount for each payee.

#### **A-7 Management Fees and Expenses**

1. A utility must list the names of all individuals, associations, partnerships, corporations or concerns with whom the company has any contract or agreement covering management or supervision of the affairs such as accounting, financing, engineering, construction purchasing, operation etc. and show the amount paid to each for year.
2. Designate by asterisk (\*) those organizations, which are “Affiliates” as defined in Chapter 182, Section 1, Laws of 1993.
3. “Not available” or a field not completed is **unacceptable**.

#### **A-8 Important Changes During Year**

1. A utility must answer all the questions as indicated on the schedule.
2. If “none” or “not applicable” state the fact that response should be made.
3. If information, which answers an inquiry, is given elsewhere in the report, reference to the schedule in which it appears will be sufficient.
4. A copy of other reports such as an Annual Report to Stockholders, SEC Form 10K, or ARMIS Tables may be substituted if the other report provides the same information as A-8.
5. Additional rows may be added as needed.
6. Provide a supporting schedule reflecting the change on an **intrastate basis**.

#### **A-9 Financial Reporting Disclosure Instructions**

1. A utility must include footnotes to support data presented in schedules to prevent the information from being misleading.



2. Extraordinary or material, unusual or infrequently occurring items; significant principles or practices from those used in the prior year; and the acquisition or disposition of significant operation, assets or liabilities should be annotated in a footnote.
3. Uncertainties that could affect the fairness of the information, including significant changes in the status of loss contingencies since the prior year should be annotated in a footnote.
4. If revenues, costs, or expenses are accrued or deferred in a manner different from that of the prior year, the method used and amount of such accruals or deferrals should be annotated in a footnote.

## **FINANCIAL STATEMENTS**

### **FS-10 Balance Sheet**

#### **Assets and Other Debits**

1. Enter account balances as reported on last year Annual Report in applicable Previous Year End Balance (column c) range.
2. Enter account current year-end balances in applicable Current Year End Balances (column b) range with the exception of accounts populated from supporting schedules.
3. Verify the current year account balances ranges filled automatically from supporting Schedules 17, 18, 19, 20, 21, 22, 23, 12A, 14A, 15 and 36B are correct.

#### **Liabilities and Stockholders Equity**

4. Enter account balances as reported on last year Annual Report in applicable Previous Year End Balance (column c) range.
5. Enter account current year-end balances in applicable Current Year End Balances (column b) range with the exception of accounts populated from supporting schedules.
6. Verify the current year account balances ranges filled automatically from supporting Schedules 12D, 24, 25, 26, 29, 30A, 30B, 30C, 31, 33 and 36B are correct.

### **FS-11 Income Statement**

1. Enter account balances as reported on last year Annual Report in applicable Amount for Prior Year Balance (Worksheet column g) range.
2. Enter account current year-end balances in applicable Current Year End Balances (column b) range with the exception of accounts populated from supporting schedules.
3. Verify the current year account balances ranges filled automatically from supporting Schedules 12D, 23, 24, 30B, 34, 35, 36A, 36C, 36D, 37, and 38 are correct.

## **BALANCE SHEET SUPPORTING SCHEDULES**

### **B-12A Analysis of Telecommunications Plant Accounts**

1. Report in column (c) all amounts relating to purchase of plant accounts accounted for in accordance with Paragraphs (1) and (2) of Puc 409.03 (b) of the USOA.
2. Each transfer or adjustment between accounts listed in this schedule or between accounts listed in this schedule and other accounts, shall be included in column (g) and explained in

a footnote (see Schedule A-9), except the following which shall be included in columns (c) thru (f) as appropriate: (1) transfers and adjustments amount to less than \$5,000; (2) adjustments and corrections of additions and retirements for the current or the preceding year; (3) transfers involving account 2003 and 2004, the plant accounts, the account 2002 made in connection with the closing of records of construction work orders or authorizations, and (4) routine entries relating to the acquisition, sale, retirement, or change in the use of plant, such as transfers among accounts 2111 to 2690, inclusive 1439, 2002 and 2005.

3. Credits to accounts listed in this schedule relating to property retired and charged to account 2006 "Non-Operating Plant" shall be included in column (f).
4. List each of the depreciable plant accounts and all subclasses of plant in column (a) for which a depreciable rate has been determined and as a subtotal for each primary account.

#### **B-12B Analysis of Telecommunication Plant-in-Service Retired**

1. Respondents shall report in column (b) amounts charged or credited to the accounts identified in column (a) that are related to plant sold with traffic and in column (c) amounts charged or credited to the accounts identified in column (a) that are related to the other plant retired.
2. Changes to Account 3100, Accumulated Depreciation, reported in column (c) shall be reported gross salvage and cost of removal entries (see Schedule 14A).
3. In the space provided at the bottom of the schedule, respondents shall provide a full explanation of the accounts charged or credited.

#### **B-12C Analysis of Entries in Property Held for Future Telecommunications Use**

1. Respondents shall report in column (a) each item amount individually to \$5,000 or more and report all others in the aggregate. Amounts reported on the schedule shall be rounded to the nearest thousand dollars.
2. In column (b) respondents shall enter the date the property was recorded in Account 2002, Property Held for the Future Telecommunications Use.
3. In column (c) respondents shall enter the dollars related to the property identified in column (a) at the beginning of the calendar year covered by the report.
4. In columns (d) and (e) respondents shall enter additions and retirements, respectively.
5. In column (f) respondents shall enter transfers and adjustments and correction during the calendar year and fully explain each amount recorded in column (f) that exceeds \$1,000.
6. In column (g) respondents shall enter the dollars related to the property identified in column (a) remaining Account 2002 at the close of the calendar year.

#### **B-12D Capital Leases**

1. In column (a) the respondents shall list in account number order each category of plant (Class A account level) for which capital leases is recorded.
2. In succeeding columns, respondents shall disclose in column (b) the present value of the lease commitment at the inception of the lease, in column (c) the accumulated amortization at the close of the period covered by the report, and column (d) the net book value balance at the close of the period (column b minus column c).

3. In column (e) the respondents shall list in account number each category of plant for which capital leases is recorded.
4. In column (f) and (g) respondents shall disclose the amount of the lease obligation to be paid during the coming year to the lesser and the remaining long-term lease obligation at the close of the year covered by the report.
5. In column (h), (i) and (j), respondents shall report the annual lease cost components called for in the column headings and paid during the year covered by the report.

#### **B-13A Analysis of Telecommunications Plant Acquired**

1. In column (a) on the respondent shall list in account number order each category of plant for which leases is recorded.
2. Explain in notes the character of amounts reported in column (j).
4. Clearances of residual credit amounts from account 1439 to account 2005 shall be reported in column (h) enclosed in parentheses.

#### **B-13B Analysis of Telecommunications Plant Purchased from or Sold to Affiliates**

1. Report separately by affiliate and account number, sales and/or purchases with respect to which an amount was included in Account 2001 at any time during the year. The next book value included in column (f) shall equal gross investment less applicable accumulated depreciation and other appropriate items (column (e)).
2. A "P" in column (a) represents a purchase. An "S" in column (a) represents a sale.

#### **B-14A Analysis of Entries in Accumulated Depreciation**

1. Respondents shall enter in column (b) the accumulated depreciation balance at the beginning of the calendar year for each line item in column (a).
2. Respondents shall enter in column (c) the credits to accumulated depreciation as a result of charges to Account 6561, Depreciation Expense, and in column (d) other credits to accumulated depreciation. Other credits shall be explained in a footnote as instructed in Schedule A-9. In column (e) respondents will enter the total of credits reported in columns (c) and (d).
3. Respondents shall report in column (f) and (h) charges (debits) to accumulated depreciation for plant sold with traffic and other plant retired, respectively. In column (h) respondents shall report other charges (debts) to accumulated depreciation. Other charges (debits) shall be noted and explained in a separate sheet accompanying the schedule. In column (I) respondents will enter the total charges (debits) reported in columns (f), (g), and (h). In column (j) respondents shall report the balance at the close of the calendar year for each item in column (a).
4. Respondents shall enter in column (m) through (p) the data requested in the column headings for plant sold with traffic that was reported in column (f).
5. Respondents shall enter in column (q) through (v), the data requested for other plant retired, which was requested in column (g).
6. Each column shall be subtotaled in the spaces provided.

#### **B-14B Bases of Charges for Depreciation**

1. Report under each of the plant accounts in column (a) all subclasses of plant for which depreciation rate is determined and a subtotal for each primary account.
2. The net salvage factors in column (d) shall be shown as a percentage of original cost.
3. A "W" in column (b) indicates a whole life rate in column (f), an average service life in column (c) and average net salvage in column (d); and "R" indicates a remaining life rate in column (f), and average remaining life in column (c), a future net salvage in column (d).
4. For each plant account, report in column (f) the prescribed depreciation rate or those used by the utility in accordance with PART Puc 409 Uniform System of Accounts for Telecommunication Companies.
5. The depreciation rate in column (f) for primary plant accounts for which subclasses or vintages are used, the life in column (c), net salvage percentage in column (d) and the accumulated depreciation percentage in column (e) are to be composite so that the resulting calculated composite rate produces the same charge to operating expenses as the sum of the individual rates applied to the individual classes of plant.

#### **B-15 Analysis of Entries in Accumulated Amortization**

1. For each account identified in the column headings for column (b) through (e), respondents shall enter credits to accumulated amortization for charges to the account identified in column (a). If charges are made to an account not specified in column (a), respondents shall insert the account number and in the space provided in column (a) and the amounts in the appropriate column.
2. At the bottom of the schedule respondents shall describe how the annual amortization charges were determined for amounts reported in columns (d) and (e).

#### **B-16 Statement of Cash Flows**

1. Report by source the amounts applicable to increase and decrease in cash and cash equivalents for the year.
2. For all compound amounts reported, a separate schedule is to be prepared with detail breakdown indicating applicable balance sheet accounts and amounts.

#### **B-17 Receivables and Investments Affiliated and Non-Affiliated Companies**

1. Respondents shall name the affiliated company in column (a) and for each account identified in columns (b) through (j), disclosed the account balances attributable to affiliate at the close of the calendar year covered by the report.
2. Respondents shall report in the aggregate for each account identified in column (b) through (i) and column (k) receivables and investments in nonaffiliated companies. For the purpose of this schedule nonaffiliated companies shall include any company in which the respondent has an ownership interest that does not meet the definition of an affiliated company set out in PART Puc 409. This schedule shall not include telecommunications accounts receivable from other customers.

### **B-18 Other Prepayments**

1. Identify each prepayment category and report end of year balances for all prepayments included in account 1330.

### **B-19 Other Current Assets**

1. Identify and report end of year balances for each category in other current assets included in account 1350.

### **B-20 Sinking Funds**

1. Report below balances at end of year of each sinking fund maintained during the year.
2. Explain for each fund any deductibles other than withdrawals for the purpose for which the fund was created.
3. If the trustee of any fund is an associated company, give name of such associated company.
4. If assets other than cash comprise any fund, furnish a list of the securities or other assets, giving interest or dividend rate of each, cost to respondent, number of shares or principal amount, and book cost at end of year.

### **B-21 Other Non-current Assets**

1. Identify and report end of year balances for each noncurrent asset included in account 1410.

### **B-22 Deferred Charges**

1. Respondents shall disclose in sections for Accounts 1438 and 1439, the amounts deferred for each item amounting individually to \$500 or more.
2. Any balancing amount applicable to each account shall be shown on the line Aggregate of All Other Items, which is the line immediately preceding the total line for each account.

### **B-23 Unamortized Debt Issuance Expense**

1. Report under applicable subheading the particulars of Unamortized Issuance Expense
2. Show premium amount by enclosure in parentheses.
3. In column (b) show the principal amount of bonds or other long-term debt original issued.
4. In column (c) show the expense, associated with the issuance and sale of evidence of debt.
5. Explain any debits and credits other than amortization debited to Account 7530, Amortization of Debt Issuance Expense.

### **B-24 Long-Term Debt**

1. Respondent shall disclose in account number order in column (a) a description of the long-term obligation, including those maturing in the coming year.
2. In column (b), (c), and (d), respectively, respondents shall enter the nominal date of issue, the date of maturity and the face amount outstanding.
3. In column (e), respondent shall enter the amount of unamortized premium or discount.
4. In column (f) and (g), respectively, the respondents shall enter the state rate and yield rate.
5. In column (h) and (i), respectively, respondents shall enter the current and long-term portions reduced or increased by any unamortized discount or premium as of the close of the calendar year and subtotaled.
6. In column (j) entered the amount of interest charged to account 7510 for each obligation.

### **B-25 Notes Payable**

1. In column (a) respondents shall list name of creditor, specify whether non affiliate or affiliate.
2. In column (b) describe type of indebtedness, notes, draft and other evidences of indebtedness.
3. In column (c), (d) and (f) respectively, respondents shall enter the date of issue, date of maturity, amount at end of year and the interest rate per annum.
4. In column (g) entered the amount of interest charged to account 7540 for each transaction.

### **B-26 Accounts Payable**

1. In separate sections of column (a) for payables to affiliates and for other accounts payable, respondents shall identify in the respective sections the name of each affiliate creditor, and the name of each other creditor with the ten largest payables in excess of \$10,000.

### **B-29 Other Long Term Liabilities**

1. Respondents shall disclose the data for each item in the account amounting individually to \$10,000 or more.
2. Respondents shall disclose remaining amounts in the aggregate.

### **B-30A Other Deferred Credits**

1. Respondents shall disclose the data for each item in the account amounting individually to \$10,000 or more.
2. Respondents shall disclose remaining amounts in the aggregate.

### **B-30B Net Deferred Operating Income Taxes**

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In column (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

### **B-30C Net Deferred Non-Operating Income Taxes**

1. In column (b) respondents shall provide the beginning balance for the year for each of the line items in column (a).
2. In column (c) and (d) respondents shall provide the account numbers and amounts, respectively for current year deferrals.
3. In column (e) respondents shall provide the amounts for the current year amortizations.
4. In column (f) respondents shall provide the adjustments debits or (credit) made to the items in column (a) if the adjustment amounts to \$10,000 or more. Each adjustment shall also be explained at the bottom of this schedule.
5. In column (g) respondents shall provide the ending balance for the year.

### **B-31 Retained Earnings**

1. List all reserves or appropriations of retained earnings and provide an explanation for any charges that have taken place in these reserves.

### **B-32 Dividends Declared**

1. If any dividend was payable other than cash, give complete details in a note.

### **B-33 Capital Stock**

1. Beginning with common stock, respondents shall enter the class of stock and a description of any pertinent details such as difference in voting rights, preferences as to dividends or assets, pledges, etc.
2. Respondents shall provide the information specified in column headings (b) through (h) and note any other pertinent information at the bottom of the schedule.

## **INCOME STATEMENT SUPPORTING SCHEDULES**

### **I-34 Operating Revenues**

1. Beginning with column (b) enter operating revenues earned amount for the current year.
2. In the last column on the right side of worksheet entitled Prior Year Balance enter the amounts reported on last year schedule I-34. By populating the cells the increase/decrease calculation will automatically calculate the difference between current year balances and prior year reported amounts.
3. Please note that the prior year balance column is not to be printed as part of annual report hard copy submission to the NHPUC.

### **I-34A Increase or Decrease in Operating Revenues**

1. Provide an explanation of all accounts listed in I-34, over \$500 that have increased or decreased 10% or more over the prior year.

### **I-35 Operating Expenses**

1. Beginning with column (b) enter operating expenses amount for the current year.
2. In the last column on the right side of worksheet entitled Prior Year Balance enter the amounts reported on last year schedule I-35. By populating the cells the increase/decrease calculation will automatically calculate the difference between current year balances and prior year reported amounts.
3. Please note that the prior year balance column is not to be printed as part of annual report hard copy submission to the NHPUC.

### **I-35A Increase or Decrease in Operating Expenses**

1. Provide an explanation of all accounts listed in I-35, over \$500 that have increased or decreased 10% or more over the prior year.

### **I-35B Customer Operations Expense and Corporate Operations Expense**

1. In column (b) enter customer operations expense and corporate operations expense amount for the current year.
2. In the last column on the right side of worksheet entitled Prior Year Balance enter the amounts reported on last year schedule I-35B. By populating the cells the increase/decrease calculation will automatically calculate the difference between current year balances and prior year reported amounts.
3. Please note that the prior year balance column is not to be printed as part of annual report hard copy submission to the NHPUC.

### **I-36A Other Operating Taxes**

1. Enter all other operating taxes expensed to account 7240. Each amount should be recorded in a separate column as displayed under Type of Tax.



2. On lines 21, 22, 23 indicate any amount that were billed by others; billed to others or charged to construction.

### **I-36B Prepaid Taxes and Tax Accruals**

1. Respondents shall disclose in column (b) the amount of prepaid taxes and in column (c) the amount of tax accruals at the beginning of the year and in column (d) other taxes accrued.
2. In column (d) respondents shall list the accounts charged in column (e) the amount of taxes accrued during the year.
3. In column (f) respondents shall disclose the amount of taxes paid and in column (g) the adjustments with an explanation for each adjustment amounting to \$25,000 or more.
4. In succeeding columns, respondents shall disclose the balance at the end of the year for the prepaid taxes, income tax accruals and other taxes accrued.

### **I-36C Nonoperating Taxes**

1. Enter all non-operating taxes as expensed to accounts 7410, 7420, 7430, 7440 and 7450 as listed on Schedule B-11.

### **I-36D Extraordinary Items**

1. Provide in column (a) a brief description of each item included in accounts 7610, Extraordinary Income Credits.
2. Provide in column (a) a brief description of each item included in accounts 7620, Extraordinary Income Charges.
3. Provide reference of Commission approval, including date of approval for extraordinary treatment of any item.
4. Income tax effects relating to each extraordinary item listed in column (a) should be listed in column (c) account 7630 Current Income Tax Effect and in column (d) account 7640 Provision for Deferred Income Tax Effect.

### **I-37 Non Operating Income and Expense**

1. Beginning with column (b) enter non operating income and expense amounts for the current year.
2. In the last column on the right side of worksheet entitled Prior Year Balance enter the amounts reported on last year schedule I-37. By populating the cells the increase/decrease calculation will automatically calculate the difference between current year balances and prior year reported amounts.
3. Please note that the prior year balance column is not to be printed as part of annual report hard copy submission to the NHPUC.

### **I-38 Other Operating Income and Expense**

1. Beginning with column (b) enter other operating income and expense amounts for the current year.
2. In the last column on the right side of worksheet entitled Prior Year Balance enter the amounts reported on last year schedule I-38. By populating the cells the increase/decrease

calculation will automatically calculate the difference between current year balances and prior year reported amounts.

3. Please note that the prior year balance column is not to be printed as part of annual report hard copy submission to the NHPUC.

### **I-39 Special Expenses Attributable to Formal Regulatory Cases**

1. Show, to the extent indicated by the following instructions and columnar captions, the expenses incurred during the year in connection with formal cases before Federal, State and other regulatory commissions, and in cases in which such a commission is a party including to the same extent, the cost of defense and prosecution of petitions and complaints presented to such commissions and the cost of valuations, inventories, and appraisals of plant made for rate-case purposes and those taken in compliance with State and other regulatory authorities.
2. Expenses in connection with procurement of franchises, issuance of capital stock and funded debt, and the expenses of securing certificates of convenience and necessity shall not be included in this schedule.
3. Give in column (a) a complete description of the regulation, hearing, or case that occasioned the items reported, including its number or other identification and the name of the regulatory commission concerned.
4. Column (b) shall include special assessments by regulatory commissions pertaining to the proceedings reported. General assessments by such commissions shall not be included in this schedule.
5. Column (c) shall include amounts such as fees, retainers and expenses (excepting minor expenses not readily separable) paid to attorneys, consultants, and others not carried on the payroll of respondent.
6. Column (d) shall include salaries and wages and readily associated expense of employees that have been employed or retained in service by respondent solely or almost entirely because of one or more of the proceedings reported.
7. Total expense reported in columns (b), (c) and (d) shall be reported in column (e).

### **I-40 Advertising**

1. Respondents shall disclose on line 1, the total amount charged to account 6613 Product Advertising. Those costs shall include cost incurred in developing and implementing promotional strategies to stimulate the purchase of products and services.
2. Respondents shall disclose on line 2 the total amount charged to account 6722 External Relations to include cost to maintain relations with the government, regulators, other companies and the general public.
3. On line 3 respondents shall disclose the total costs charged to account 7370 Special Charges that are typically given special regulatory scrutiny for ratemaking purposes. These costs are presumed to be excluded from the cost of service in setting rates.

### **I-41 General Services and Licenses**

1. Respondents shall enter in column (a) the name of the affiliate to whom respondents paid \$10,000 or more for services received under a license agreement, a general service

contract, or other arrangement providing for the furnishing of general account, engineering, financial, legal, patent, and other general services.

2. Respondents shall describe in column (b) the type of service provided.

#### **I-42 Membership Fees and Dues**

1. Respondents shall disclose in column (b) the number of organizations in column (c) the number of memberships and column (d) amount paid to membership fees and dues for each line item in column (a).
2. Respondents shall specify in column (a) any other type of organization not provided for elsewhere on this schedule.

#### **I-43 Donations or Payments for Services Rendered by Persons Other than Employees**

1. Report for each service rendered (including materials furnished incidental to the service which are impracticable of separation) by recipient and in total the aggregate of all payments made during the year where the aggregate of all such payments to a recipient was \$5,000 or more including fees, retainers commissions, gifts, contributions, assessments, bonuses, subscriptions, allowances for expenses or any other form of payments for services or as donations. Payments to a recipient by two or more companies within a single item for reporting in this schedule and shall be shown in the report of the principal company in the joint arrangement (as measured by gross operating revenues) with reference thereto in the reports of the other system companies in the joint arrangement.

### **STATISTICAL AND OTHER SCHEDULES**

#### **S-1 Switches and Access Lines in Service**

1. Respondents are to report in columns (b) the number of Central Office Switches, Remote Switches and Carrier Systems in serviced. Central Office Switches are to be listed in column (a) by exchange. For each Central Office Switch report the number of Analog and Digital Access Lines supported by the respective switch in columns (c) and (d).
2. Respondents are to report the number of analog and digital access lines in service in columns (b) and (c) as defined by customer type and line of service.

#### **S-2 Outside Plant Statistics – Distribution/Feeder**

1. Respondents are to report in column (b) the total miles of wire and cable; and the number of poles and total miles of underground conduit installed as part of the company distribution and feeder system.

#### **S-3 Outside Plant Statistics – Interoffice**

1. Respondents are to report the total miles of wire and cable installed as part of the company interoffice facility structure.

**S-60 Pension Cost**

1. Respondents are to report the pension obligation as detailed in the schedule.

**Signature Page & Oath**

1. A sworn statement and signed by the company president relevant to of the Annual Report preparation.